## CHAPTER 484

### COURT STUDY COMMITTEE CONTINUED

S. J. R. 26

A JOINT RESOLUTION to continue the interim committee to study the court system of Iowa (created pursuant to S. J. R. 18, 60th General Assembly.)

Be It Resolved by the General Assembly of the State of Iowa:

- The Iowa Court Study Commission created by Chapter SECTION 1. 1 376 of the Acts of the 60th General Assembly is continued in existence
- until the convening in regular session of the 62nd General Assembly. 3
- Vacancies occurring in the commission shall be filled in the 1 2 manner that original appointments were made.
- The sum of three thousand (3,000) dollars or so much thereof as is necessary is appropriated for the expenses of such com-3 mission.

Approved June 3, 1965.

### CHAPTER 485

#### STUDY OF TAX STRUCTURE

H. J. R. 28

A JOINT RESOLUTION relating to the establishment of a study of the tax structure of the state of Iowa, and to make an appropriation therefor.

WHEREAS, there have been a number of committees established in the past which have studied and submitted reports and recommendations on the tax structure of the state, and

WHEREAS, the majority of the studies have been able to concentrate only on specific areas of the tax structure of the state rather than having the time to make a concerted, detailed, and thorough study of all tax policies and programs affecting the state and governmental units thereof, and

WHEREAS, it is generally recognized throughout the state that there is a great need to revise the tax structure of Iowa for the purpose of equalizing the obligation of the payment of state and local taxes and to properly proportion the tax burden among the taxpayers of the state, Now There-

Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. There is hereby appropriated to the office of the gov-
- 2 ernor from the general fund of the state the sum of fifty thousand
- (50,000) dollars or so much thereof as shall be necessary, from which 3
- the governor shall contract for and employ such professional, technical, and other staff assistance as shall be necessary to conduct a
- 5
- thorough study and evaluation of the need for revising and equalizing
- the tax structure of the state of Iowa. Those responsible for the study
- 8 shall have access to all public records and shall be given the coopera-
- tion of all public officials including all personnel of state universities

- and colleges. The governor may establish such advisory committees 10
- as may be necessary to carry out the purpose of this Act. The governor 11
- 12 shall prior to July 1, 1966 submit a report to the general assembly on
- the results of the study, which report shall include recommendations 13
- for any needed changes in the tax structure of the state. All recom-14
- mendations shall be accompanied by bills, where necessary, and copies 15
- of such bills shall be made part of the report. 16
- This Act, being deemed of immediate importance, shall be
- in full force and effect from and after its publication in The Onawa
- 3 Weekly Democrat, a newspaper published in Onawa, Iowa, and in The
- Algona Upper Des Moines, a newspaper published in Algona, Iowa.

Approved June 7, 1965.

I hereby certify that the foregoing Act, House Joint Resolution 28, was published in The Onawa Weekly Democrat, Onawa, Iowa, June 17, 1965, and in The Algona Upper Des Moines, Algona, Iowa, June 15, 1965.

GARY L. CAMERON, Secretary of State.

#### CHAPTER 486

### FAIR AND FOOD EXPOSITION STUDY

### H. J. R. 26

A JOINT RESOLUTION to establish an Iowa State Fair and World Food Exposition Study Committee and to provide an appropriation therefor.

WHEREAS, the state fairgrounds and facilities thereon are in need of considerable repair and expansion, and

WHEREAS, there is a growing interest throughout the state in moving the fairgrounds to a new location which will permit greater and expanded services by the state fair board, and

WHEREAS, there has been some discussion that Iowa should take the initiative in serving as host for a world food exposition if the state fairgrounds are expanded, and

WHEREAS, it is believed that a study should be conducted to determine whether the state fairgrounds should be expanded at its present location or moved to another location, and whether Iowa should consider the possibility of holding a world food exposition, Now Therefore,

# Be It Enacted by the General Assembly of the State of Iowa:

- SECTION 1. There is hereby established an interim study committee which shall be known as the "Iowa State Fair and World Food
- Exposition Study Committee" and which shall be composed of ten (10) 3
- members. Membership on the committee shall include the president
- and secretary of the Iowa state fair board, the director of the Iowa
- development commission, the president of Iowa state university, the
- 7
- secretary of the state department of agriculture, the director of the Iowa marketing division of the state department of agriculture, two
- (2) senators named by the president of the senate, and two (2) repre-